



General Assembly

February Session, 2004

***Raised Bill No. 5522***

LCO No. 1580

\*01580\_\_\_\_\_PD\_\*

Referred to Committee on Planning and Development

Introduced by:  
(PD)

***AN ACT CONCERNING THE BOARD OF ASSESSMENT APPEALS  
FOR THE TOWN OF SOMERS.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1       Section 1. (NEW) (*Effective from passage*) (a) If the town meeting in  
2       the town of Somers votes to make null and void the revaluation-based  
3       grand list of October 1, 2002, and the grand list for said year is revised  
4       to reflect the level of assessment existing prior to such revaluation, the  
5       board of assessment appeals shall meet in 2004 during the month of  
6       August for the purpose of hearing appeals related to any parcel of real  
7       property the assessment of which reflects an increase on said revised  
8       grand list as compared to the grand list of October 1, 2001, and for  
9       which an increase notice was issued pursuant to section 12-55 of the  
10      general statutes. The date by which any person claiming to be  
11      aggrieved by the doings of the assessor with respect to such an  
12      increase may file a written request for an appeal hearing before said  
13      board shall be July 1, 2004. All provisions of section 12-111 of the  
14      general statutes shall be applicable with respect to such appeals, except  
15      that the date by which said board of assessment appeals shall notify an  
16      aggrieved taxpayer of the date and time of an appeal hearing shall be

17 August 1, 2004.

18 (b) If the town of Somers conducts a hearing during the regular  
19 session of such board in 2004, with respect to any parcel of real  
20 property the assessment of which was increased on the grand list of  
21 October 1, 2002, as revised, over the assessment of such property on  
22 the grand list of October 1, 2001, the decision of said board of  
23 assessment appeals with respect to any such appeal hearing is herein  
24 validated.

This act shall take effect as follows:	
Section 1	<i>from passage</i>

**Statement of Purpose:**

To provide due process to taxpayers in Somers by allowing them to appeal a real property assessment increase on the grand list of October 1, 2002, resulting from the town's utilization of the provisions of section 3 of special act 03-18.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*